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as against the claims of material men or others upon an employer's property; in a system of postal savings banks 3 per cent. is allowed to depositors; mutual aid societies of France, in happy contrast to the ill-conducted and planless societies of the United States, are subject to careful regulations to make them safe.

A. P. WINSTON.

The United States Internal Revenue Tax System. Edited by CHARLES WESLEY ELDRIDGE. Boston: Houghton, Mifflin & Co., 1895. 8vo. pp. iv + 722.

UNDER the present title, Mr. Eldridge has undertaken a collection of the internal revenue laws at present in force. Though not an official publication, the work of editing has been done so carefully that this volume may be taken as representing the revised internal revenue laws of the United States. As one of the editors of the only previous revisions, those of 1873 and 1879, Mr. Eldridge's qualifications for this work were excellent, and he has produced a compilation that will be of great assistance to both the practitioner and the student. It is an authoritative guide to existing law.

The various laws are systematically arranged for reference, with a digest of decisions and rulings, and other important matter. An appendix contains the laws and forms relating to internal revenue practice. The introductory sketch on the history of the internal revenue system since 1791 is accurate, but all too brief.

A. C. M.

Aspects of the Social Problem. By Various Writers. Edited by BERNARD BOSANQUET. London: Macmillan & Co., 1895. 8vo. pp. x + 334.

THIS collection of essays, edited by one of the most versatile of English writers, is the work of three persons besides himself who, as the preface states, "possess prolonged and systematic experience in practical efforts to improve the condition of the poor and . . . have . . . paid careful attention to the methods and principles of social reform." Although the essays were all written on different occasions and for other purposes than association in a single volume, the general characterization of them in the preface is quite evidently true. Emphasis is laid throughout upon the necessity of endeavoring in work of all kinds among and for the poor to conserve and foster the growth of

individual character. Six of the essays, which taken together appear to express the philosophic principles shared by the group of authors, are contributed by Mr. Bosanquet. The remaining twelve discuss the details of the general question and are the work of Mr. C. S. Loch, Mr. M. McCallum and Miss Helen Dendy. They deal with such matters as the history and administration of the poor law, the condition of children in London, the position of women in industry, the practical results of poor relief and the aims and methods of charity. The great variety of these subjects and the detailed character of their discussion preclude any extended notice of the contents of the volume.

Three of the essays contributed by Mr. Bosanquet, upon "Socialism and Natural Selection," "The Principle of Private Property" and "Character in its Bearings upon Social Causation," will be found of particular interest. The two first mentioned outline clearly his attitude towards socialism. In so far as socialism simply means the "collective organization of certain branches of production," it "is a matter open to discussion with a view to its consequences." But if it aims at the total suppression of the personal struggle for existence and the elimination of the mutual responsibility which the family relation now imposes upon its members, he believes it contemplates a condition analogous to panmixia among the lower varieties. Such a socialism would favor the survival and spread of degenerate and backward varieties and involve the decay and disappearance of individual realization of social responsibility. It would, he implies, be self-destructive because in conflict with the "universal postulates of the struggle for existence and natural selection."

Mr. Bosanquet's opinion upon the proper scope of economics as a science is expressed in the essay last mentioned. Economics, he believes, should be ethical in the sense that it should be concrete, that it should take account of man as "a working system of ideas and interests in his full personality." It is to be regretted that Mr. Bosanquet does not make it evident that such an ideal does not logically require a separate economics for each individual in society. Otherwise the question of scope is one of the degree of abstractness which is expedient. It is interesting to be assured further, in this connection, that economics as a science is coming more and more to "aspire to deal not merely with abstract tendencies but with man's behavior as a whole and the causes of his good and ill fortune."

H. W. S.